

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

Brendan F. Kelly

v.

Civil No. 15-cv-184-PB

Internal Revenue Service

**O R D E R**

Plaintiff has filed a letter that was apparently submitted in another case, but he does not object. Accordingly, I herewith approve the Report and Recommendation of Magistrate Judge Andrea K. Johnstone dated September 22, 2015. "[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal.'" School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848 F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal).

SO ORDERED.

/s/Paul Barbadoro  
Paul Barbadoro  
United States District Judge

October 15, 2015  
cc: Brendan F. Kelly, pro se